

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF OHIO  
EASTERN DIVISION**

**In re:**

**Michael C. Gunter**

Case No. 17-12367

Chapter 7

JUDGE ARTHUR I HARRIS

**SPECIAL LIMITED NOTICE OF APPEARANCE  
AND REQUEST FOR NOTICE ON BEHALF  
OHIO DEPARTMENT OF TAXATION**

PLEASE TAKE NOTICE that the State of Ohio, Ohio Department of Taxation appears herein by its counsel for the limited purpose of directing, pursuant to Fed. R. Bankr. P. 2002(g), that all notices given or required to be given in this case and all papers served or required to be served this case, be given and served at the address set forth for it in the schedules and also at the following address:

Ohio Department of Taxation  
c/o Christopher J Klym  
24441 Detroit Road, Suite 300  
Westlake, OH 44145  
440-871-8111  
440-871-2661 (Fax)

PLEASE TAKE FUTHER NOTICE that the foregoing request includes not only the notice referred to in Fed. R. Bankr. P. 2002 but also includes, without limitation, any orders, application, motions, petitions, plans, pleadings, requests, complaints or other papers which affect or seek to affect in any way the procedural or equitable rights or interests of Ohio Department of Taxation.

This special limited notice of appearance is being filed for the sole purpose of notifying the Court and the parties of the address to be used for service of notices, orders, reports, and pleadings. The undersigned does not have the authority or capacity to waive the sovereign immunity of Ohio Department of Taxation or of the State of Ohio or to consent to this Court's exercise of jurisdiction over Ohio Department of Taxation or the State of Ohio. Accordingly, this special limited notice of appearance does not constitute a waiver of sovereign immunity by or on behalf of Ohio Department of Taxation, the State of Ohio, or any of its other departments, agencies, boards, or other instrumentalities.

State of Ohio  
Office of the Attorney General  
Mike DeWine

/s/Christopher J. Klym  
Christopher J. Klym (0062508)  
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*bk@hhklawohio.com*  
*Attorneys for Defendant, State of Ohio*

**CERTIFICATE OF SERVICE**

I certify that on July 10, 2017 a true and correct copy of this Notice of Appearance was served:

Via the Court's Electronic Case Filing System on these entities and individuals who are listed on the Court's Electronic Mail Notice List:

Michael C. Gunter on behalf of Debtor Michael C. Gunter, at  
docket@ohbksource.com

David O Simon, Trustee, at dsimon@epiqtrustee.com

And by regular U.S. mail postage prepaid, on:

None

Mike DeWine  
State of Ohio, Attorney General

/s/Christopher J. Klym  
Christopher J. Klym (0062508)  
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